

IN THE CLAIMS

Please amend the claims as follows:

Claim 1 (Currently Amended) An impact resistance modifier comprising a multilayered graft copolymer, comprising:

an innermost-layer polymer (A) obtained by polymerizing monomer components comprising 100 parts by mass of a monomer mixture comprising 40 to 100% by mass of an alkyl methacrylate having an alkyl group with carbon number of 1 to 4, 0 to 60% by mass of an alkyl acrylate having an alkyl group with carbon number of 1 to 8 and 0 to 20% by mass of another copolymerizable monomer and 0.1 to 10 parts by mass of a polyfunctional monomer;

an intermediate-layer polymer (B) obtained by polymerizing monomer components comprising 100 parts by mass of a monomer mixture comprising 70 to 90% by mass of an alkyl acrylate having an alkyl group with carbon number of 1 to 8, 10 to 30% by mass of an aromatic vinyl compound and 0 to 20% by mass of another copolymerizable monomer and 1 to 3 parts by mass of a polyfunctional monomer in the presence of the innermost-layer polymer (A); and

an outer-layer polymer (C) having a Tg within the range of 20 to 80°C and obtained by polymerizing monomer component(s) comprising 50 to 100% by mass of an alkyl methacrylate having an alkyl group with carbon number of 1 to 4, 0 to 50% by mass of an alkyl acrylate having an alkyl group with carbon number of 1 to 8 and 0 to 20% by mass of another copolymerizable monomer in the presence of a polymer which has been made up to the intermediate-layer polymer (B),

wherein mass average particle diameter of the polymer which has been made up to the intermediate-layer polymer (B) is 200 to 300 nm, wherein the mass average particle diameter is evaluated using a capillary cartridge for particle fractionation and a carrier liquid at neutral pH, the mass ratio (A)/(B) of the innermost-layer polymer (A) to the intermediate-layer

polymer (B) is 10/90 to 40/60 and the proportion of the outer-layer polymer (C) is 30 to 100 parts by mass when the sum of the innermost-layer polymer (A) and the intermediate-layer polymer (B) is set as 100 parts by mass.

Claim 2. (Original) A resin composition comprising a methacrylic resin composed mainly of constitutional units of methyl methacrylate and the impact resistance modifier according to claim 1.

Claim 3. (Canceled).